CITY OF WEYBURN

FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 1986

FRED V. MILLEKER
CHARTERED ACCOUNTANT

CITY OF WEYBURN

FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 1986

CITY OF WEYBURN

INDEX 1986

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FRED V. MILLEKER
CHARTERED ACCOUNTANT

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54 - 3rd Street North, Weyburn, Saskatchewan
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AUDITOR'S REPORT

We have examined the balance sheets of the City of Weyburn as at December 31, 1986, and the statements of revenue and expenditures and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considereed necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the City as at December 31, 1986, and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Respectfully submitted,

Fred V. Milleker

CHARTERED ACCOUNTANT

Weyburn, Saskatchewan

February 11, 1987

CITY OF WEYBURN

CONDENSED CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1986

	1985 $	1986 $
CAPITAL ASSETS		
General Fund		
Land, buildings and other properties	20,203,780	22,093,655
Utility Department		
Waterworks system	6,287,899	6,506,024
Sewerage system	4,650,963	4,792,480
Due from High School for debentures assumed by City	260,000	216,000
Investments	1,999,999	1,999,999
Cash in bank	10	12
	33,402,651	35,608,170
REVENUE ASSETS		
Cash on hand and in bank	469,607	449,353
Investments	3,073,721	3,217,847
Accounts receivable	749,665	717,540
Underground services	33,347	58,694
Deposits	166	392
Taxes receivable	241,790	212,839
Hospital underlevy	14	48
Tax title property	246,543	493,686
Real estate	294,564	294,564
Prepaid house connections - water and sewer	45,558	112,707
Prepaid general local improvements	230,553	145,735
Prepaid water and sewer mains	473,738	685,280
Inventory - top soil and sand	34,859	34,915
	5,894,125	6,423,600

CITY OF WEYBURN

CONDENSED CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1986

	1985 $	1986 $
CAPITAL LIABILITIES		
Debenture Debt (Page 23)		
General Fund	607,507	517,668
Waterworks	755,625	948,832
Sewerage	483,309	463,476
	1,846,441	1,929,976
Capital surplus	31,556,210	33,678,194
	33,402,651	35,608,170
REVENUE LIABILITIES		
Accounts payable	941,222	325,159
Land assembly suspense	170,836	-
Reserves and allowances		
Uncollectable taxes	240,304	210,304
Tax title property	106,583	106,583
Reserve for Future Expenditures		
Reserve for future expenditures - contingencies	2,781,000	3,929,800
Works department equipment reserve	353,886	530,386
Surplus	1,300,294	1,321,368
	5,894,125	6,423,600

CITY OF WEYBURN

CAPITAL FUND BALANCE SHEET AS AT DECEMBER 31, 1986

	1985 $	1986 $
A S S E T S		
Land, bulidings and other properties (Page 22)	20,203,780	22,093,655
Due from High School for debentures assumed by City (repayable to the City in amounts equal to the annual payments by the City)	260,000	216,000
	20,463,780	22,309,655
Capital Reserve Revolving Fund		
Cash in bank	9	11
Due from general capital fund	99,991	99,989
	100,000	100,000
Electric Light Utility Fund		
Cash in bank	1	1
Investments - deposit receipts and treasury bills	271,405	138,653
- City of Weyburn	1,496,062	1,637,183
- Weyburn School Division No. 97	127,532	119,163
- Weyburn Central School Division No. 73	105,000	105,000
	2,000,000	2,000,000
	22,563,780	24,409,655

CITY OF WEYBURN

CAPITAL FUND BALANCE SHEET AS AT DECEMBER 31, 1986

	1985 $	1986 $
L I A B I L I T I E S		
Debenture Debt (Page 23)		
Issued	1,140,000	1,140,000
Less amount matured	532,493	622,332
	607,507	517,668
Due to capital reserve revolving fund	99,991	99,989
Capital Reserve Revolving Fund		
Surplus	100,000	100,000
Equity in capital assets (Page 24)	21,756,282	23,691,998
	22,563,780	24,409,655

CITY OF WEYBURN

REVENUE FUND BALANCE SHEET AS AT DECEMBER 31, 1986

	1985 $	1986 $
A S S E T S		
Cash on hand	26,424	276,244
Cash in bank		
General and payroll	443,181	173,107
Investments - at par value		
Weyburn Co-op Association Ltd.	500	500
Deposits receipts and treasury bills	2,610,975	2,648,192
Accounts receivable		
General	588,125	570,925
Property sales	38,017	14,435
Taxes and Arrears (Page 27)	241,790	212,839
Tax title property (Page 28)	246,543	493,686
Real estate	294,564	294,564
Underground services	33,347	58,694
Prepaid general local improvements	230,553	145,735
Inventory of top soil and sand	34,859	34,915
Hospital underlevy	14	48
Deposits	166	392
Due to property sales fund	106,909	2,538
Property Sales Fund		
Cash in bank	2	2
Deposit receipt	462,246	569,155
	5,358,215	5,495,971

CITY OF WEYBURN

REVENUE FUND BALANCE SHEET AS AT DECEMBER 31, 1986

	1985 $	1986 $
L I A B I L I T I E S		
Accounts Payable		
General	891,517	251,509
Overpaid taxes	9,145	6,750
Suspense	32,805	59,120
Land assembly - suspense	170,836	-
Due to utility revenue fund	674,615	1,444,049
Property Sales Fund - Due from general revenue	106,909	2,538
Reserves and Allowances		
Uncollectable taxes	240,304	210,304
Tax title property	106,583	106,583
Reserve for Future Expenditures		
Reserve for future expenditures - contingencies	1,518,000	1,618,800
Works department equipment reserve (Page 26)	353,886	530,386
Property sales fund surplus (Page 26)	584,328	581,790
Surplus (Page 24)	669,287	684,142
	5,358,215	5,495,971

CITY OF WEYBURN

UTILITY DEPARTMENT

BALANCE SHEET AS AT DECEMBER 31, 1986

	1985 $	1986 $
CAPITAL ASSETS		
Waterworks		
Land, buildings and plant	193,239	193,239
Wells and ground water development	888,742	932,010
Dam and reservoirs	2,245,948	2,245,948
Distribution system	2,859,735	3,034,592
Raw water line and intake	57,153	57,153
Sundry equipment	43,082	43,082
	6,287,899	6,506,024
Sewerage		
Sanitary sewers	1,544,821	1,681,499
Lagoon	2,966,363	2,971,202
Sewer lift station	88,323	88,323
Sundry equipment	51,456	51,456
	4,650,963	4,792,480
	10,938,862	11,298,504
REVENUE ASSETS		
Due from general revenue	674,615	1,444,049
Accounts receivable - customers	123,523	132,180
Prepaid water mains	278,112	370,485
Prepaid house connections - water	30,530	65,141
Prepaid sewer mains	195,626	314,795
Prepaid house connections - sewer	15,028	47,566
	1,317,434	2,374,216

CITY OF WEYBURN

UTILITY DEPARTMENT

BALANCE SHEET AS AT DECEMBER 31, 1986

	1985 $	1986 $
CAPITAL LIABILITIES		
Debenture Debt (Page 23)		
Waterworks		
Issued	1,102,381	1,352,381
Less amount matured	346,756	403,549
	755,625	948,832
Sewerage		
Issued	557,009	557,009
Less amount matured	73,700	93,533
	483,309	463,476
	1,238,934	1,412,308
Capital Surplus (Page 25)	9,699,928	9,886,196
	10,938,862	11,298,504
REVENUE LIABILITIES		
Customer deposits	7,755	7,780
Reserve for future expenditure - utility	1,263,000	2,311,000
Surplus (Page 25)	46,679	55,436
	1,317,434	2,374,216

CITY OF WEYBURN

STATEMENT OF REVENUE AND EXPENDITURE - GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
REVENUE			
Taxation	3,183,650	3,238,385	3,278,878
Grants in lieu of taxes	403,441	404,785	403,064
Services provided to other governments	9,366	9,043	6,665
Sales of services	294,468	273,970	327,343
Other Revenue from Own Sources			
Licenses and permits	40,007	40,500	40,458
Fines	120,754	128,000	145,125
Rentals	736,145	651,600	776,211
Concessions	5,550	41,550	21,461
Return on investments	592,178	556,370	682,292
Penalties	38,562	48,079	50,126
Miscellaneous	60,198	183,500	92,927
Unconditional government grants	803,538	827,644	827,644
Conditional government grants	505,725	910,821	465,025
Other transactions			
Internal transfers	673,358	577,620	675,573
Collections for other governments	2,780,902	2,840,474	2,838,442
	10,247,842	10,732,341	10,631,234
Debentures	250,000	-	-
	10,497,842	10,732,341	10,631,234

CITY OF WEYBURN

STATEMENT OF REVENUE AND EXPENDITURE - GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
EXPENDITURE			
General government services	473,227	505,062	503,210
Protective Services			
Police protection	739,747	830,575	823,162
Law enforcement	28,500	30,225	30,404
Fire protection	195,608	219,698	205,838
Emergency measures	23,790	9,000	8,277
Other proection	82,326	101,220	94,769
Transportation Services			
Common Services	753,629	724,476	741,838
Road transport	721,644	680,700	705,963
Air transport	20,468	14,000	13,446
Environmental health services	261,012	293,000	310,364
Public health and social services	68,887	67,829	68,556
Environmental development services	196,054	236,800	276,525
Recreation and Cultural Services			
Recreation facilities	479,221	524,753	518,438
Park facilities	432,883	468,448	509,147
Cultural facilities	111,100	151,738	113,605
Fiscal Services			
Debt charges	111,397	160,988	163,267
Internal transfers	670,485	211,059	452,974
Conditional transfers to other governments	109,992	170,699	184,983
Taxes collected for other governments	2,780,902	2,840,474	2,838,442
Capital expenditure	2,230,369	2,486,744	2,066,493
	10.491,241	10,727,488	10,629,701
Excess revenue for the year (Page 23)	6,601	4,853	1,533
	10,497,842	10,732,341	10,631,234

DETAILS OF REVENUE (GENERAL SECTION)

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
TAXATION			
Tax levy - Municipal share	2,249,668	2,400,672	2,400,767
Local improvements - frontage taxes	464,875	399,800	399,621
Additions to the roll (Municipal)	36,628	25,000	11,682
Prepaid frontage taxes	76,524	66,500	84,609
Trailer occupancy fees - municipal share	11,215	11,413	11,497
S.P.C. - electrical surcharge	344,740	335,000	370,702
	3,183,650	3,238,385	3,278,878
GRANTS IN LIEU OF TAXES			
Federal government agencies	13,181	13,710	14,319
Tri-party and other agencies	95,253	99,984	97,930
Provincial government agencies	28,102	28,091	30,859
S.P.C. - gas	151,362	148,000	134,103
S.P.C. - electrical	115,543	115,000	125,853
	403,441	404,785	403,064
SERVICES PROVIDED TO OTHER GOVERNMENTS			
Services to Rural Municipalities	9,366	9,043	6,665
SALES OF SERVICES			
Protective services			
Fire department - revenues	4,046	5,000	6,834
Fire department - rentals	4,200	4,200	4,200
	8,246	9,200	11,034
Transportation Services			
Works sundry revenue	3,261	4,000	8,376
Parking meters - lots	20,180	22,000	22,551
Airport	7,442	6,280	6,182
	30,883	32,280	37,109
Environmental Health			
Refuse collection fees	29,294	29,000	32,743
Refuse disposal fees	1,861	2,000	4,088
	31,155	31,000	36,831
Public Health and Social Services			
Cemetery fees	29,369	23,200	35,033
Recreation and Cultural Services			
Recreation program	11,813	9,220	9,492
Swimartorium	59,456	64,120	66,958
Colosseum	64,569	47,100	62,124
Sports arena	50,539	44,900	58,847
Arts and Crafts revenue	8,438	12,950	9,915
	194,815	178,290	207,336
	294,468	273,970	327,343

CITY OF WEYBURN

DETAILS OF REVENUE (GENERAL SECTION)

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
OTHER REVENUE FROM OWN SOURCES			
Licenses and Permits			
Licenses	32,125	33,000	32,122
Building and moving permits	7,882	7,500	8,336
	40,007	40,500	40,458
Fines			
Court fines	102,518	110,000	130,853
Meter violations	18,236	18,000	14,272
	120,754	128,000	145,125
Rentals			
City owned property	23,944	20,200	25,702
Farm lands	50,063	44,400	42,566
Tent and trailer park	11,730	12,000	14,983
Equipment rentals	650,408	575,000	692,960
	736,145	651,600	776,211
Concessions			
Rink concessions	5,550	7,750	7,750
Pool concession	-	33,800	13,711
	5,550	41,550	21,461
Return on Investments			
Interest on bonds and bank balances	565,312	475,000	599,440
Interest on housing projects	26,866	81,370	82,852
	592,178	556,370	682,292
Penalties			
Net penalty on arrears of taxes	15,246	24,339	24,339
Penalty on current taxes	23,316	23,740	25,787
	38,562	48,079	50,126
Miscellaneous			
Commission on S.H.S.P.	500	500	500
Community contributions	51,433	175,000	79.965
Finance sundry revenue	5,775	5,500	8,870
Police sundry revenue	2,490	2,500	3,592
	60,198	183,500	92,927
	1,593,394	1,649,599	1,808,600
UNCONDITIONAL GOVERNMENT GRANTS			
Provincial Government	803,538	827,644	827,644

DETAILS OF REVENUE (GENERAL SECTION)

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
CONDITIONAL GOVERNMENT GRANTS			
Federal government agencies	21,929	-	5,144
Provincial government and agencies	483,796	910,821	459,881
	505,725	910,821	465,025
OTHER TRANSACTIONS			
Internal Transfers			
Transfer from Reserve for future expenditure	400,000	61,200	61,200
Contribution - works equipment reserve	69,000	-	-
Transfer from Cemetery Perpetual Care Fund	9,921	13,200	13,290
Transfer from Property Sales Fund	160,000	465,300	465,300
Contribution from Capital Reserve Revolving Fund	33,740	33,070	33,070
Transfers from Land Assembly	697	4,850	102,713
	673,358	577,620	675,573
Collections for Other Governments			
Public School	1,818,337	1,847,718	1,842,969
Separate School	648,590	667,727	668,937
School share of trailer occupancy fees	11,215	10,987	11,068
School share of grants in lieu	136,537	136,497	137,772
Union hospital	166,223	177,545	177,696
	2,780,902	2,840,474	2,838,442
	3,454,260	3,418,094	3,514,015

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
GENERAL GOVERNMENT SERVICES			
Legislative			
Mayor indemnity allowance	10,955	14,720	16,020
Council indemnity	27,635	29,580	31,170
Travel	7,250	8,500	10,218
Memberships	5,220	5,500	5,409
	51,060	58,300	62,817
Administration			
General			
City clerk and personnel	69,663	74,600	77,714
Legal services	4,069	7,500	5,530
Financial Management			
City comptroller/treasurer and personnel	116,928	120,720	120,136
Audit	10,876	12,488	12,498
Fidelity bonds and insurance	608	588	588
Pension plan	12,227	13,514	13,184
Group insurance	1,743	1,800	1,841
Environmental safety (W.C.B.)	1,050	1,651	1,848
Unemployment insurance	7,394	7,760	7,658
Accounting expense	16,944	16,760	14,412
Taxation and Assessment			
Tax clerk and assessor	34,282	35,700	35,272
Tax supplies	2,172	3,700	3,170
Tax rebates and cancellations	9,115	10,000	7,169
Maintenance of municipal property	2,184	1,500	3,151
Tax enforcement costs	1,031	1,200	2,239
Frontage taxes on city property	20,186	16,233	18,221
Maintenance of airport property	737	1,300	837
Common Services - City Hall			
Janitorial services and supplies	14,575	15,200	12,975
Repairs and maintenance	7,175	3,900	4,478
Utilities	12,342	13,100	11,026
Telephone	7,702	7,800	7,090
General Office expense	7,349	7,370	6,918
	360,352	374,384	367,955
Other Services			
Elections	5,476	-	3,284
Property insurance	7,132	1,530	1,415
Public liability insurance	9,906	37,823	39,103
Grants - non-charitable	13,880	5,025	3,203
Postage	9,427	10,000	9,362
Stationery and advertising	4,073	6,200	7,241
Printing	11,921	11,800	8,830
	61,815	72,378	72,438
	473,227	505,062	503,210

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
PROTECTIVE SERVICES			
Police Protection			
Administration salaries	119,381	130,700	130,170
Insurance (including W.C.B. and U.I.C.)	54,507	61,585	63,488
Police force salaries	486,030	535,600	535,302
Supplies, expense and telephone	9,039	10,650	10,596
Clothing expense	8,570	9,800	10,018
Parking and support services	18,218	20,200	19,821
Training	3,371	3,940	3,393
Police station rental	8,600	13,700	11,278
Automobile expense	26,759	26,000	24,669
Detention of prisoners	1,325	1,800	1,667
Equipment expense	3,947	4,600	4,688
Utilities	-	12,000	8,072
	739,747	830,575	823,162
Law enforcement	28,500	30,225	30,404
Fire Protection			
Fire Chief	31,080	31,936	31,936
Insurance and benefits	12,845	13,448	13,612
Office and travel expense	1,301	1,500	1,185
Fire fighting force	102,916	115,724	108,973
Fire alarms, phone and radios	889	1,000	999
Fire investigation and prevention	397	500	560
Water supply and hydrants	22,725	23,250	23,250
Brigade training	3,811	6,000	3,969
Brigade salaries and insurance	2,545	3,300	2,030
Fire Station and Building			
Maintenance	2,824	3,400	1,971
Utilities	7,649	8,700	6,669
Fire Fighting Equipment			
Clothing and fighting equipment	2,532	3,615	3,115
Equipment repair and maintenance	4,094	7,325	7,569
	195,608	219,698	205,838
Emergency Measures			
Emergency measures organization	3,898	5,000	4,408
River and flood control structure	19,892	4,000	3,869
	23,790	9,000	8,277

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31,1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
PROTECTIVE SERVICES (CONCLUDED)			
Other Protection			
Building department - salaries	50,756	54,300	53,817
Building department - expenses	6,757	7,770	7,626
Safety program	-	500	870
Animal and Pest Control			
Animal Control	17,152	16,000	22,152
Insect Control	6,312	21,150	10,182
Rat Control	1,349	1,500	122
	82,326	101,220	94,769
	1,069,971	1,190,718	1,162,450
TRANSPORTATION SERVICES			
Common Services			
Administration salaries	85,118	93,750	95,732
Office expense and rent	6,187	7,500	6,283
Insurance (including W.C.B. and U.I.C.)	70,708	75,676	75,502
Accident and claims	172	2,000	-
Equipment pool	407,408	360,000	388,821
Workshop			
Tool expense	7,575	5,700	6,480
Utilities and office supplies	19,288	19,725	16,946
Building and yard maintenance	30,646	30,000	32,005
Engineering Services			
Survey and testing equipment	1,379	-	-
Research, plan and design	108,415	109,875	105,003
Survey and drafting	16,733	20,250	15,066
	753,629	724,476	741,838

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
TRANSPORTATION SERVICES (CONCLUDED)			
Road Transport			
Streets			
Repair and maintenance	38,401	32,000	42,676
Gravelling	33,209	27,000	31,632
Oiling and asphalt repair	98,543	90,000	100,323
Cleaning	78,768	78,000	82,454
Gravel pit - maintenance	1,744	3,000	2,694
Repairs to sidewalks	13,908	20,000	22,829
Repairs to curbs and driveways	5,044	7,000	6,907
Storm sewers and catch basins	18,990	23,000	30,764
Snow removal - general	83,028	75,000	47,283
- sidewalks	2,652	2,000	914
Street sanding	37,486	25,000	27,713
Snow fencing	13,071	10,000	11,130
Surface drainage	33,927	21,000	15,988
Street Lighting			
Electricity	153,402	168,500	166,688
Construction	57,313	43,000	55,614
Traffic Lights			
Repairs and maintenance	14,939	15,000	14,688
Operation	5,455	5,500	5,791
Traffic and street signs	15,317	16,000	22,480
Traffic marking and zone painting	9,954	11,000	11,046
Parking			
Lots - maintenance and operation	1,631	2,400	1,439
Meter expense	3,380	5,000	4,253
Parking - City Hall	1,482	1,300	657
	721,644	680,700	705,963
Air Transport			
Airport expense	20,468	14,000	13,446
	1,495,741	1,419,176	1,461,247

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
ENVIRONMENTAL HEALTH SERVICES			
Refuse Collection and Disposal			
Refuse collection	175,610	186,500	183,150
Refuse disposal	76,884	96,000	115,574
Other Environmental Health			
Clean-up campaign	8,518	10,500	11,640
	261,012	293,000	310,364
PUBLIC HEALTH AND SOCIAL SERVICES			
Public Health			
Cemetery			
Administration and salaries	54,377	51,529	52,293
Operation and expense	13,631	13,100	12,444
	68,008	64,629	64,737
Social Services			
Charitable Grants (Hall Rentals for Seniors)	-	1,200	1,800
Transit for the disabled	879	2,000	2,019
	879	3,200	3,819
	68,887	67,829	68,556
ENVIRONMENTAL DEVELOPMENT SERVICES			
Community Development			
Urban development	955	10,000	3,853
Economic development	15,983	37,100	16,423
Community development	15,754	9,400	9,524
Land rehabilitation	70,585	75,000	117,386
Street and lane development	21,122	25,000	35,243
Burnwey Park	697	4,850	6,587
	125,096	161,350	189,016
Natural Resources Development			
Agricultural			
Weed control	18,158	21,000	21,266
Farm land maintenance and operation	16,177	17,800	27,367
Reservoir development	257	-	-
	34,592	38,800	48,633
Industrial development assistance	10,212	7,600	8,625
Special events (Oil Show)	6,129	2,500	1,988
	16,341	10,100	10,613
Other Services			
Public relations	16,470	15,000	14,153
Decorative lighting	3,555	6,550	8,108
Anniversary - 1988	-	5,000	6,002
	20,025	26,550	28,263
	196,054	236,800	276,525

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
RECREATION AND CULTURAL SERVICES			
Recreation Facilities			
Administration	65,721	70,130	69,749
Office expense	8,385	10,440	9,499
Insurance	8,201	9,154	8,469
Travel	8,722	9,520	8,281
Program salaries	3,188	6,000	8,191
Program expense	21,524	9,800	13,513
Swimartorium			
Pool Concession - salaries	-	8,320	5,984
Pool concession - expense	-	21,400	8,589
Salaries	81,122	87,030	92,477
Operation	27,503	36,940	37,080
Utilities	26,455	25,800	19,372
Insurance and benefits	6,999	6,407	6,013
Colosseum			
Salaries	63,923	64,400	60,043
Insurance	7,873	11,120	10,747
Utilities	55,818	50,950	58,619
Operation and maintenance	34,588	36,900	41,405
Sports Arena			
Salaries	28,226	28,600	26,734
Insurance and benefits	2,941	4,492	4,338
Utilities	21,169	20,000	20,288
Operation and maintenance	6,863	7,350	9,047
	479,221	524,753	518,438
Parks and Playground Services			
Parks administrative expense	48,138	51,625	52,343
Parks shop expense	7,228	8,900	6,626
Parks insurance and benefits	14,887	15,558	14,455
Outdoor rink program	3,513	6,500	3,612
Outdoor rink expense	15,048	11,500	11,540
Jubilee park buildings	21,823	28,500	27,452
Parks maintenance and operation	100,442	96,500	123,762
Parks development	32,491	6,800	16,199
Playground development and operation	8,544	7,750	4,687
Ball diamond develompent and operation	5,020	35,500	35,570
Boulevard and urban forestry	29,420	42,000	47,192
Tree nursery maintenance and operation	8,010	16,900	19,457
Tree planting and pruning	58,295	32,500	41,452
Parks equipment and repairs	9,764	15,415	12,227
River bank development	1,358	30,000	30,000
River park development	68,902	2,500	3,480
Don Mitchell playground	-	60,000	59,093
	432,883	468,448	509,147

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
RECREATION AND CULTURAL SERVICES (CONCLUDED)			
Cultural Facilities			
Signal Hill Arts Centre - Building operation	6,947	21,500	7,025
Signal Hill Arts Centre utilities	11,512	13,800	8,042
Signal Hill Arts Centre insurance and benefits	3,785	4,728	4,417
Douglas Calvary Centre	-	1,000	-
Museum grant	5,834	6,460	5,805
Public Library	33,511	37,000	36,317
Arts and Crafts:			
Facility expense			
Salaries	43,754	53,900	42,122
Expense	2,656	6,200	3,219
Weyburn Arts Council grant	2,910	6,650	6,657
Heritage expense	191	500	1
	111,100	151,738	113,605
	1,023,204	1,144,939	1,141,190

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
FISCAL SERVICES			
Debt Charges			
Debenture principal	29,023	45,839	45,839
Debenture interest	11,251	38,681	38,681
New debenture expense	1,040	-	-
Discount on current taxes	69,978	75,968	78,658
Bank charges	105	500	89
	111,397	160,988	163,267
Internal Transfers			
Transfer to Reserve for uncollectable taxes	100,000	-	-
Transfer to Utility department	140,633	144,474	144,474
Transfer to Equipment Reserve	-	66,585	176,500
Transfer to reserve for future expenditure	429,852	-	132,000
	670,485	211,059	452,974
Conditional Transfers to Other Governments			
Province - Public Health levy	4,761	4,762	4,761
- Social Aid per capita assessment	26,038	26,941	26,941
Road Ambulance Association	-	-	14,285
Nickle Lake regional park	6,600	5,000	5,000
Regional library	53,710	65,518	65,518
Low rental housing subsidy	18,883	68,478	68,478
	109,992	170,699	184,983
Taxes Collected for Other Governments			
Public School levy	1,818,337	1,847,718	1,842,969
Separate School levy	648,590	667,727	668,937
Union hospital levy	166,223	177,545	177,696
Trailer occupancy fees - school share	11,215	10,987	11,068
Grants in lieu - school share	136,537	136,497	137,772
	2,780,902	2,840,474	2,838,442
	3,672,776	3,383,220	3,639,666

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
CAPITAL EXPENDITURE			
GENERAL GOVERNMENT			
Real Estate	-	186,000	230,639
City Hall Building	-	70,000	69,991
Boiler - City Hall & Fire Hall	-	20,000	22,235
Office Equipment	17,334	4,000	3,370
Repayment to C.R.R. Fund	33,742	33,072	33,072
	51,076	313,072	359,307
PROTECTIVE SERVICES			
Fire Department Equipment	41,406	5,000	5,063
Police Station	1,077,000	202,000	199,242
Police Equipment	29,416	45,480	44,664
River Channel & Dyking	-	967,277	618,826
Diversion Channels	-	-	-
	1,147,822	1,219,757	867,795
TRANSPORTATION			
Works Storage Building & Yard	8,264	90,000	102,816
Concrete Walks	12,446	25,500	24,151
Asphalt Walks	4,252	8,600	3,672
Recap Asphalt Streets	91,192	112,900	89,682
Street Paving	169,577	-	-
Urban Assistance	119,581	54,500	64,474
Lane Paving & Recap	3,430	-	67
Parking Lot Paving & Curbs	5,583	95,000	90,883
Works Equipment Pool	312,001	148,415	127,565
Concrete Curbing & Driveways	31,172	35,200	34,974
Storm Sewers	23,387	135,300	[illegible]
Federal Airport Projects	21,929	-	-
	802,814	705,415	684,401
ENVIRONMENTAL HEALTH			
Solid Waste Disposal	-	-	24,168
ENVIRONMENTAL DEVELOPMENT			
Bison Manor Housing	6,090	-	-
RECREATION, PARKS & CULTURE			
"X" Ball Diamonds	-	-	18,000
Colosseum	16,427	12,000	12,417
Weyburn & District Sports Arena	39,393	-	-
Swimartorium	22,407	21,000	19,395
Signal Hill Arts Centre	95,610	170,000	14,778
Recreation & Parks Equipment	8,289	-	12,589
Public Library	4,300	12,000	11,894
Jubilee Park Development	-	30,000	36,251
Historic Sites & Museum	16,141	3,500	5,498
	222,567	248,500	130,822
	2,230,369	2,486,744	2,066,493

CITY OF WEYBURN

UTILITY DEPARTMENT

WATERWORKS STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
REVENUE			
Internal transfer - other	140,633	604,474	144,474
Sales to consumers	695,080	650,000	711,720
Sales to other governments	84,720	85,000	76,519
Sales to City departments	38,610	40,000	36,482
Hydrant rental - fire department	22,725	23,250	23,250
Local improvements - frontage taxes	36,859	42,648	42,648
Prepaid frontage taxes	146,674	125,075	140,856
Prepaid L.I.T.	-	-	270
Meterological station agreement	2,517	2,417	2,417
Federal grants	42,035	500,000	-
Provincial grants	42,035	238,075	238,075
Debenture	-	250,000	250,000
	1,251,888	2,560,939	1,666,711
EXPENDITURE			
Operating	457,553	483,904	455,428
Provision for reserves	260,000	-	846,000
Debt charges	144,082	145,587	145,577
Capital expenditure	389,157	1,931,400	218,125
	1,250,792	2,560,891	1,665,130
Excess Revenue for the Year (Page 25)	1,096	48	1,581

CITY OF WEYBURN

UTILITY DEPARTMENT

WATERWORKS DETAILS OF EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
OPERATING			
Repairs to mains and hydrants	74,431	55,000	61,410
Repairs to stand pipes	2,431	1,200	1,819
Repairs to house connections	17,376	10,000	13,685
Repairs to water meters	9,672	10,000	11,968
Shallow wells operations and maintenance	981	1,000	843
Deep wells operations and maintenance	821	1,100	654
Administration	41,028	46,275	44,327
Workshop storage expense	6,399	9,945	8,754
Postage	4,024	4,800	5,016
Meter reading expense	8,997	10,625	9,851
Billing and collecting expense	25,615	31,705	30,203
Insurance and Payroll Benefits	22,535	21,873	21,736
Reservoir #2 operation	3,122	13,500	6,882
Reservoir #2 repairs and maintenance	196	500	112
Booster station operation and repair	266	500	243
Bad Debts	2,582	1,400	852
Frontage taxes on city property	2,735	4,281	2,524
Treatment plant labour	86,315	88,500	86,783
Treatment plant chemicals	59,325	64,000	47,543
Treatment plant operation	51,633	53,000	52,223
Treatment plant repairs and maintenance	5,331	14,500	12,338
Intake No. 1 and booster station	26,031	8,000	3,240
Intake No. 2	4,390	30,000	32,255
Lake spillway and raw water line	1,317	2,200	167
	457,553	483,904	455,428
PROVISION FOR RESERVES			
Transfer to reserve for future expenditure	260,000	-	846,000
DEBT CHARGES			
New debenture expense	-	1,040	1,030
Debenture principal	51,241	56,793	56,793
Debenture interest	92,841	87,754	87,754
	144,082	145,587	145,577
CAPITAL EXPENDITURE			
Water treatment plant	120,794	1,725,000	43,269
Dam and reservoir	84,070	-	-
Watermains and hydrants - new	114,549	173,300	150,268
Watermain replacements	58,221	18,100	23,249
House connections	7,270	9,000	(6,884)
New water meters	4,253	6,000	8,223
	389,157	1,931,400	218,125

CITY OF WEYBURN

UTILITY DEPARTMENT

SEWERAGE STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1986

	Actual 1985 $	Budgeted 1986 $	Actual 1986 $
REVENUE			
Sewer service charge	420,626	390,000	438,907
Sewage pumping	66,861	70,000	59,983
Local improvements - frontage taxes	13,041	12,281	12,281
Prepaid frontage taxes	45,631	162,777	173,941
Provincial grants	18,567	54,500	-
Prepaid L.I.T.	-	-	234
Internal transfers	-	425,000	-
	564,726	1,114,558	685,346
EXPENDITURES			
Operating			
Administration	27,400	30,850	29,918
Workshop storage expense	4,266	6,630	5,836
Billing and collecting	6,108	7,470	6,930
Insurance and Payroll Benefits	10,009	9,725	9,698
Repairs to sewers	48,807	50,000	80,766
Repairs to house connections	1,135	5,000	4,903
Sewage lift operation	31,520	35,500	34,074
Sewage lift repairs and maintenance	6,417	12,000	23,761
Sewage lagoon operation	18,708	20,000	22,574
Sewage lagoon repair and maintenance	4,576	6,000	12,363
Storage cells - operation	27,541	24,000	22,332
Frontage taxes on city property	1,169	1,403	1,158
Bad debts	2,066	300	633
	189,722	208,878	254,946
Provision for Reserves			
Transfer to reserve for future expenditure	205,000	-	202,000
Debt Charges			
Debenture principal	17,639	19,832	19,833
Debenture interest	67,960	65,726	65,726
	85,599	85,558	85,559
Capital Expenditure			
Sewage lagoon - primary	38,784	670,000	4,625
Sewage storage cells	6,523	-	-
House connections	4,246	5,000	(9,209)
Sewers - new sanitary	32,564	142,100	145,887
Sewerage project	(182)	-	214
	81,935	817,100	141,517
	562,256	1,111,536	684,022
Excess Revenue for the Year (Page 25)	2,470	3,022	1,324

CITY OF WEYBURN

CEMETERY PERPETUAL CARE FUND

BALANCE SHEET AS AT DECEMBER 31, 1986

	1985 $	1986 $
A S S E T S		
Cash in bank	1	1
Investments		
Deposit receipt and treasury bills	15,013	36,414
City of Weyburn debentures	104,417	92,758
	119,431	129,173
S U R P L U S		
Balance - beginning of year	110,231	119,431
Interest earnings	9,921	13,290
Contributions for the year	9,200	9,742
	129,352	142,463
Transfer to general fund	9,921	13,290
Balance - End of Year	119,431	129,173

LAND, BUILDINGS AND OTHER PROPERTY - AT COST

AS AT DECEMBER 31, 1986

	1985 $	1986 $
Real estate	100,725	331,364
City hall and fire hall	221,137	313,363
Office equipment	281,090	284,459
Fire department equipment	208,108	213,171
Traffic and street signs	71,269	71,269
Police station	1,195,473	1,394,715
Police equipment	107,549	130,764
Workshop and storage building	157,190	260,006
Bridges	22,871	22,871
River channel improvement	32,810	651,636
Diversion channel	4,643	4,643
Concrete walks	1,270,638	1,294,789
Asphalt walks	35,298	38,969
Street paving	8,074,364	8,228,520
Concrete and paved lanes	158,174	158,241
Parking lot paving and curbs	137,021	227,904
Public works equipment	1,888,732	1,993,546
Parking meters	79,055	79,055
Concrete curbing	709,270	744,244
Paved boulevards	13,410	13,410
Storm sewers	1,317,134	1,463,251
Colosseum	756,452	768,870
Sports Arena	329,112	329,112
Swimartorium	321,150	340,545
Signal Hill Arts Centre	225,556	240,335
Recreation and parks equipment	112,418	125,007
Library	179,348	191,241
"X" Ball diamonds	-	18,000
Parks	59,899	59,899
Solid waste disposal	215,789	239,957
Recreation and cultural development - Jubilee Park	746,628	782,880
Cemetery	5,721	5,721
Museum	54,674	60,172
Land assembly project	139,489	139,489
Housing projects	89,379	89,098
Senior citizens project	36,179	35,299
Legion Towers project	178,838	178,625
Bachelor apartments	23,928	23,828
Airport	99,192	99,192
Federal airport project	174,243	174,243
Land assembly project (1978)	97,863	-
Bison Manor project	271,961	271,950
	20,203,780	22,093,653

CITY OF WEYBURN

PARTICULARS OF DEBENTURE DEBT AS AT DECEMBER 31,1986

Bylaw No.	Rate of Interest	Plan of Repayment	Date of Issue	Date of Maturity	Purpose of Issue
1119/1127	8 1/4	Serial	1970	1990	Comprehensive Scho
1324	8 1/2	Annuity	1977	1987	Paving
1340	9	Annuity	1978	1987	Paving
1390	9	Annuity	1980	1989	Paving
1595	12	Annuity	1985	1995	Police Station
1033*	6	Serial	1966	1986	Watermains
1052/1060	5 3/8	Annuity	1967	1987	Water booster station
1056/1063	5 3/8	Annuity	1967	1987	Watermains
1067	6	Annuity	1967	1987	Watermains
1099/1100	7 3/4	Serial	1969	1989	Water reservoir
1135/1284	9	Annuity	1976	1996	Water treatment plant
1455	13	Annuity	1981	1996	Waterworks
1648	10 3/8	Annuity	1986	1996	Water treatment plan
1033*	6	Serial	1966	1986	Sewers
1236/1240/1283	9	Annuity	1976	1996	Sewerage improvement
1490	15	Annuity	1982	1997	Sewer storage cells

* Combined issue

PARTICULARS OF DEBENTURE DEBT AS AT DECEMBER 31, 1986

Original Amount of Debenture $	Principal Actually Paid $	Principal In Arrears $	Unmatured Principal $	Interest In Arrears Not Presented $
630,000	414,000		216,000	
70,000	60,167		9,833	
75,000	64,278		10,722	
115,000	69,641		45,359	
250,000	14,246		235,754	
1,140,000	622,332	-	517,668	-
25,212	25,212		-	
6,194	5,698		496	
19,225	17,686		1,539	
11,750	10,784		966	
265,000	196,000		69,000	
175,000	51,969		123,031	
600,000	96,200		503,800	
250,000	-		250,000	
1,352,381	403,549	-	948,832	-
7,009	7,009		-	
150,000	44,545		105,455	
400,000	41,979		358,021	
557,009	93,533	-	463,476	-
3,049,390	1,119,414	-	1,929,976	-

CITY OF WEYBURN

PARTICULARS OF DEBENTURE DEBT AS AT DECEMBER 31, 1986

By-law No.	Interest Rate %	Plan of Repayment	Year of Issue	Year of Maturity	Purpose of Issue	Original Amount of Issue	Unmatured Principal Outstanding December 31		Repayments in P-Principal/I-Interest					1992 to Maturity	Unmatured Principal borne by	
									1987	1988	1989	1990	1991		Municipality	Frontage
1052								P	496.						496.	
1060	5 3/8	A	1967	1987	Booster Station	6,194.	496.	I	28.							
1056								P	1,539.							1,539.
1063	5 3/8	A	1967	1987	Watermains	19,225.	1,539.	I	87.							
1067	6	A	1967	1987	Watermains	11,750.	966.	P	966.							966.
1099								I	58.							
1100	7 3/4	S	1969	1989	Reservoir	265,000.	69,000.	P	21,000.	23,000.	25,000.				69,000.	
1119								I	5,348.	3,720.	1,937.					
1127	9 1/2	S	1970	1990	Comprehensive School	630,000.	216,000.	P	47,000.	51,000.	56,000.	62,000.			216,000.	
1135								I	20,520.	16,055.	11,210.	5,890.				
74-1258	9	A	1976	1996	Water Treatment Plant	175,000.	123,031.	P	8,098.	8,827.	9,621.	10,487.	11,431.	74,567.	123,031.	
74-1259								I	11,073.	10,344.	9,550.	8,684.	7,740.	21,286.		
74-1260					Force Main			P	6,941.	7,566.	8,247.	8,989.	9,798.	63,915.	105,455.	
74-1261	9	A	1976	1996	and Lift	150,000.	105,455.	I	9,491.	8,866.	8,175.	7,443.	6,634.	18,245.		
77-1338	8½	A	1977	1987	Paving	70,000.	9,833.	P	9,833.							9,833.
								I	836.							
78-1349	9	A	1977	1987	Paving	75,000.	10,722.	P	10,722.							10,722.
								I	965.							
80-1393	9	A	1979	1988	Paving	115,000.	45,359.	P	13,837.	15,082.	16,440.					45,359.
								I	4,082.	2,837.	1,480.					
81-1405	13	A	1981	1996	Dam & Intake	600,000.	503,800.	P	27,351.	30,907.	34,925.	39,465.	44,595.	326,558.	503,800.	
								I	65,494.	61,938.	57,920.	53,380.	48,250.	137,668.		
82-1409	15	A	1982	1977	Storage Cells	400,000.	358,022.	P	14,704.	16,909.	19,445.	22,362.	25,717.	258,884.	358,022.	
								I	53,703.	51,498.	48,961.	46,045.	42,690.	151,556.		
85-1505	12	A	1985	1995	Police Station	250,000.	235,754.	P	15,956.	17,870.	20,015.	22,416.	25,106.	134,391.	235,754.	
								I	28,290.	26,376.	24,931.	21,830.	19,140.	42,593.		
86-1469	10 3/8	A	1986	1996	Water Treatment Plant Addition	250,000.	250,000.	P	15,407.	17,005.	18,769.	20,717.	22,866.	155,237.	250,000.	
								I	25,937.	24,339.	22,575.	20,627.	18,478.	51,484.		
					Total (page 3)		1,929,977.	P	193,850.	188,166.	208,462.	186,436.	139,513.	1,013,552.	1,861,558.	68,419.
								I	225,912.	205,973.	186,039.	163,899.	142,932.	422,832.		

STATEMENT OF CAPITAL FUND SURPLUS
(equity in Capital Assets)

FOR THE YEAR ENDED DECEMBER 31, 1986

	1985 $	1986 $
BALANCE - BEGINNING OF YEAR	19,768,464	21,756,282
Debentur principal matured	70,023	89,839
Capital expenditures from revenue	1,946,629	1,934,078
	21,785,116	23,780,199
Refund from High School re debentures matured	41,000	44,000
Loss on equipment sold or traded	58,684	44,201
Refund and adjustment on housing projects	(70,850)	-
	28,834	88,201
BALANCE - END OF YEAR	21,756,282	23,691,998

STATEMENT OF REVENUE FUND SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 1986

BALANCE - BEGINNING OF YEAR	645,460	669,287
Prior year's correction of local improvements	12,937	12,544
Excess revenue for the year (Page 5)	6,601	1,534
Miscellaneous adjustments	81	1,075
Collection of prior year's receivables written off	246	-
Weyburn Regional Health - Dental Plan refund	4,761	-
	670,086	684,440
Miscellaneous adjustments	-	298
Write off old accounts receivable	254	-
Adjustment of prior year's re: rent	545	-
	799	298
BALANCE - END OF YEAR	669,287	684,142

CITY OF WEYBURN

UTILITY DEPARTMENT

STATEMENT OF CAPITAL SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 1986

	1985 $	1986 $
BALANCE - BEGINNING OF YEAR	9,159,957	9,699,928
Debenture principal matured	68,880	76,625
Capital expenditure from revenue	471,091	109,643
BALANCE - END OF YEAR	9,699,928	9,886,196

STATEMENT OF REVENUE SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 1986

BALANCE - BEGINNING OF YEAR	41,057	46,679
Excess revenue (expenditure) for the year		
- waterworks (Page 18)	1,096	1,581
- sewerage (Page 20)	2,470	1,324
Collection of prior year's accounts written off	879	2,288
Adjustment of prior year's local improvements	1,231	3,573
	46,733	55,445
Write off of old accounts receivable	54	9
	54	9
BALANCE - END OF YEAR	46,679	55,436

STATEMENT OF PROPERTY SALES FUND SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 1986

	1985 $	1986 $
BALANCE - BEGINNING OF YEAR	477,418	584,328
Profit on tax title property and other property	266,910	462,762
	744,328	1,047,090
Transfer to general revenue fund	160,000	465,300
BALANCE - END OF YEAR	584,328	581,790

STATEMENT OF WORKS DEPARTMENT EQUIPMENT RESERVES

FOR THE YEAR ENDED DECEMBER 31, 1986

BALANCE - BEGINNING OF YEAR	422,886	353,886
Provision for the year	-	176,500
	422,886	530,386
Transfer to general revenue fund	69,000	-
BALANCE - END OF YEAR	353,886	530,386

CITY OF WEYBURN

SCHEDULE OF TAXES AND TAX LEVIES

FOR THE YEAR ENDED DECEMBER 31, 1986

TAX RATE IN MILLS

	1985	1986
General municipal	47.99	49.85
Public schools	51.00	51.00
Union hospital	3.51	3.65
Separate schools	53.00	53.00
Total - P.S.S.	102.50	104.50
Total - S.S.S.	104.50	106.50

PARTICULARS OF TAX ROLL

	1985 $	1986 $
TAXES IN ARREARS - BEGINNING OF YEAR	147,749	241,791
Penalties added - January 1	14,775	24,339
Current penalties	50,045	54,313
Current levies		
General municipal	2,249,668	2,400,767
Local improvements - frontage tax	514,775	454,549
Schools - public	1,788,434	1,821,968
- separate	625,957	658 952
Union hospital	164,541	175,776
Sundry charges	13	3,529
Added amounts	73,256	22,929
	5,629,213	5,858,913
Transfer to tax title property	-	564
Cash collections - arrears	91,347	206,955
- current	5,103,555	5,234,543
Discounts	150,200	165,674
Cancellations	18,229	16,422
Frontage taxes on municipal property	24,091	21,916
	5,387,422	5,646,074
TAXES IN ARREARS - END OF YEAR	241,791	212,839

SCHEDULES OF ASSESSMENT AND TAX TITLE PROPERTY

FOR THE YEAR ENDED DECEMBER 31, 1986

VALUATION OF EXEMPTED PROPERTY

	Land $	Business and Improvements $
Dominion government	86,240	181,370
Provincial government	569,670	2,188,840
Tax title property and other city property	3,275,230	935,760
School corporations	443,570	1,565,290
Union hospital	35,780	616,860
Property used for religious purposes	214,740	830,290
Local government - other	6,380	12,160
Other	127,060	48,310
Nursing homes	256,110	4,810,810
	5,014,780	11,189,690

TAXABLE ASSESSMENT

	1985 $	1986 $
Land	13,977,480	14,152,890
Improvements (50% of depreciated 1966 replacement cost)	27,747,560	28,832,740
Business	5,004,470	5,023,970
Railway roadway	148,320	148,320
	46,877,830	48,157,920

SUPPLEMENTARY TAXABLE ASSESSMENTS

Land	14,133,460	14,206,450
Improvements (50% of depreciated 1966 replacement cost)	28,466,130	28,936,840
Business	5,053,060	4,987,020
Railway roadway	148,320	148,320
	47,800,970	48,278,630

TAX TITLE PROPERTY

BALANCE - BEGINNING OF YEAR	248,138	246,543
Property acquired	-	257,055
	248,138	503,598
Property sales	1,595	9,912
BALANCE - END OF YEAR	246,543	493,686

MISCELLANEOUS DATA

Population	10,340 (Estimate)
Total area of city	1,554.00 ha.
Total area of exhibition grounds	15.00 ha.
Total area of parks and playgrounds	39.74 ha.
Total taxable land area	760.00 ha.

LENGTH OF ROADS, STREETS AND ALLEYS IN EXISTENCE (in kilometers)

	Provincial Highways	Local Streets	Improved Alleys	Other Roads	Grid Roads
Asphalt on concrete base			0.77		
Flexible Pavement - high cost*	12.63	52.99	2.32		0.80
- low cost		2.14		0.87	
Gravel - surface untreated		15.36	39.77		0.90
Earth (excluding unused road allowances)		2.38	3.58		

* high cost refers to having a gravel base.

WATERMAINS			76.24 km
SANITARY SEWERS			62.11 km
STORM SEWERS			32.62 km
BASIC UTILITY RATES FOR RESIDENTIAL CONSUMERS:	Water $0.54/cu.m	min.	$4.85/mo.
	Sewer 80% of water	min.	$3.90/mo.

CITY OF WEYBURN

INTERGOVERNMENTAL REVENUES AND ACCOUNTS RECEIVABLE

FOR THE YEAR ENDED DECEMBER 31, 1986

Payor	Program	Type of Project	Amounts Receivable January 1	Amounts Earned During Year	Amounts Received During Year	Adjustments	Amounts Receivable December 31
SERVICES PROVIDED TO OTHER GOVERNMENTS:							
RM of Brokenshell	Fire Protection	Inter-Mun.		107	107		
Village of McTaggart	Fire Protection	Inter-Mun.		103	103		
RM of Weyburn	Fire Protection	Inter-Mun.		1,071	1,071		
RM of Weyburn	Recreation Ser.	Inter-Mun.		2,342	2,342		
RM of Weyburn	Cemetery	Share Deficit	5,744	3,043	5,744		3,043
TOTAL			5,744	6,666	9,367	-	3,043
OPERATING GRANTS:	Unconditional						
Urban Affiars	Revenue Sharing			827,644	827,644		
	Conditional						
Dept. of Highways	Airport Mtce.	Airport		3,700	3,700		
Sask. Adv. Educ. & Manpower	Opportunities '86	Youth Employment	13,330	25,768	39,098		
Urban Affairs	Fire Protection	Inter-Mun.		9,523	9,523		
Urban Affiars	Transit for Disabled	Bus Subsidy		1,563	1,563		
Empl.& Imm. Canada	S.E.E.D.	Employment		5,144	5,144		
Sask-Rural Devel.	Maintenance	Roads	144	144	144		144
Sask. Lotteries	T.I.P.	Tent & TV screen		8,000	8,000		
Urban Affairs	Recreation	Inter-Mun.		9,623	9,623		
TOTAL			13,474	891,109	904,439	-	144
CAPITAL GRANTS							
Dept. of Highways	Urban Assistance		193	48,335	193		48,335
Culture & Rec.	Innovative Projects			7,500	7,500		
Culture & Rec.	Rec. Facilities Building		7,680		7,680		
Urban Affairs	Community Cap. Fund		74,717	238,075	312,792		
Sask. Water Corp.	Flood Proection			345,725	334,695		11,030
Sask. Water Corp.	Water Project	I.W.S.A.	101,576	10,320			111,896
TOTAL			184,166	649,955	662,860	-	171,261

NOTES TO BALANCE SHEETS AND ABSTRACTS

DECEMBER 31, 1986

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

These balance sheets and abstracts have been prepared in accordance with accounting practices prescribed by the Saskatchewan Department of Urban Affairs and the Urban Municipality Act. These practices vary in certain respects from generally accepted accounting principles. The more significant practices are as follows:

1. FUND ACCOUNTING:

A fund is a separate self-balancing group of accounts provided for each accounting entity established within the accounting system to segregate those transactions of a particular activity. These funds are:

(a) Revenue Fund (General and Utility)

The revenue fund contains the current revenues, expenditures, assets and liabilities pertaining to the general operations of the entity. Included in revenue fund expenditures are charges for debenture principal matured, transfers to the capital fund for purchase of capital assets and repayments to the capital reserve revolving fund.

(b) Capital Fund (General and Utility)

The capital fund contains the capital assets which are property and equipment, bank accounts, investments, receivables, loans, payables, long-term debt and reserves pertaining to the capital fund and the equity in capital fund assets.

Purchases of property and equipment are financed either by transfers from the revenue fund, capital grants, debenture proceeds, sale of property and equipment, capital loans and advances from the capital reserve revolving fund. Depreciation is not provided on property and equipment since debenture principal, which financed the capital asset, and in some cases, the cost of the capital asset are charged to current operations.

2. INVESTMENTS:

Investments are valued at cost which approximates market value.

3. ASSET VALUATION ALLOWANCES:

Asset valuation allowances are determined in accordance with generally accepted accounting principles but are reflected as liabilities and not as a reduction of the related assets.

4. INTERGOVERNMENTAL REVENUES:

Intergovernmental revenues on the statement of revenue and expenditures do not include capital grants. These capital grants are added to equity in capital fund assets.

NOTES TO BALANCE SHEETS AND ABSTRACTS

DECEMBER 31, 1986

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

5. CONTINGENT LIABILITIES:

There is a pending claim under the Sewage Drainage Inquiry Act that could amount to $15,000 plus recommended remedial work of which the cost has not been ascertained.

There is also a pending claim against the City arising from a fall on an icy sidewalk. The amount of this claim has not been ascertained. It is anticipated that the claim will be covered by the City's liability insurance policy.

The City is presently engaged in expropriation proceedings relating to the acquisition by it of lands necessary for the location and operation of the new sewage lagoon. Monies have been paid into court in connection with the acquisition of the necessary land and it is anticipated that such monies paid in will cover the liability ultimately determined by the court.